

Senate File 295

H-1314

Amend the amendment, H-1311, to Senate File 295, as passed by the Senate, as follows:

1. Page 18, after line 49 by inserting:

<DIVISION

PROPERTY ASSESSMENT APPEALS

Sec. _____. Section 421.1A, subsection 6, Code 2013, is amended to read as follows:

6. The members of the property assessment appeal board shall receive compensation from the state commensurate with the salary of a district judge ~~through December 31, 2013~~. The members of the board shall be considered state employees for purposes of salary and benefits. The members of the board and any employees of the board, when required to travel in the discharge of official duties, shall be paid their actual and necessary expenses incurred in the performance of duties.

Sec. _____. Section 421.1A, subsection 7, Code 2013, is amended by striking the subsection.

Sec. _____. Section 441.21, subsection 3, Code 2013, is amended to read as follows:

3. *a. "Actual value", "taxable value", or "assessed value" as used in other sections of the Code in relation to assessment of property for taxation shall mean the valuations as determined by this section; however, other provisions of the Code providing special methods or formulas for assessing or valuing specified property shall remain in effect, but this section shall be applicable to the extent consistent with such provisions. The assessor and department of revenue shall disclose at the written request of the taxpayer all information in any formula or method used to determine the actual value of the taxpayer's property.*

b. The burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious; however, in protest or appeal proceedings when the complainant offers competent evidence by at least two disinterested witnesses that the market value of the property is less than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

Sec. _____. Section 441.35, subsection 2, Code 2013, is amended to read as follows:

2. In any year after the year in which an assessment has been made of all of the real estate in any taxing district, the board of review shall meet as provided in section 441.33, and where the board finds the same has changed in value, the board

1 shall revalue and reassess any part or all of the
2 real estate contained in such taxing district, and
3 in such case, the board shall determine the actual
4 value as of January 1 of the year of the revaluation
5 and reassessment and compute the taxable value
6 thereof. ~~Any aggrieved taxpayer may petition for~~
7 ~~a revaluation of the taxpayer's property, but no~~
8 ~~reduction or increase shall be made for prior years.~~
9 If the assessment of any such property is raised, or
10 any property is added to the tax list by the board,
11 the clerk shall give notice in the manner provided in
12 section 441.36. However, if the assessment of all
13 property in any taxing district is raised, the board
14 may instruct the clerk to give immediate notice by one
15 publication in one of the official newspapers located
16 in the taxing district, and such published notice
17 shall take the place of the mailed notice provided for
18 in section 441.36, but all other provisions of that
19 section shall apply. The decision of the board as to
20 the foregoing matters shall be subject to appeal to the
21 property assessment appeal board within the same time
22 and in the same manner as provided in section 441.37A
23 and to the district court within the same time and in
24 the same manner as provided in section 441.38.

25 Sec. _____. Section 441.37, subsection 1, paragraphs
26 a and b, Code 2013, are amended to read as follows:

27 a. Any property owner or aggrieved taxpayer who is
28 dissatisfied with the owner's or taxpayer's assessment
29 may file a protest against such assessment with the
30 board of review on or after April 16, to and including
31 May 5, of the year of the assessment. In any county
32 which has been declared to be a disaster area by proper
33 federal authorities after March 1 and prior to May 20
34 of said year of assessment, the board of review shall
35 be authorized to remain in session until June 15 and
36 the time for filing a protest shall be extended to and
37 include the period from May 25 to June 5 of such year.
38 ~~Said~~ The protest shall be in writing and signed by the
39 one protesting or by the protester's duly authorized
40 agent. The taxpayer may have an oral hearing ~~thereon~~
41 on the protest if request therefor for the oral hearing
42 is made in writing is made at the time of filing the
43 protest. ~~Said~~ The protest must be confined to one or
44 more of the following grounds:

45 (1) For odd-numbered assessment years and for
46 even-numbered assessment years for property that was
47 reassessed in such even-numbered assessment year:

48 (a) That said assessment is not equitable as
49 compared with assessments of other like property in
50 the taxing district assessing jurisdiction. When this

1 ground is relied upon as the basis of a protest the
2 legal description and assessments of a representative
3 number of comparable properties, as described by the
4 aggrieved taxpayer shall be listed on the protest,
5 otherwise said protest shall not be considered on this
6 ground consideration shall be given to whether the
7 other like property in the assessing jurisdiction was
8 appraised using a different appraisal methodology than
9 the methodology used to appraise the property that is
10 the subject of the protest.

11 ~~(2)~~ (b) That the property is assessed for more
12 than the value authorized by law, stating. When
13 this ground is relied upon, the specific amount which
14 the protesting party believes the property to be
15 overassessed, and the amount which the party considers
16 to be its actual value and the amount the party
17 considers a fair assessment shall be stated.

18 ~~(3)~~ (c) That the property is not assessable, is
19 exempt from taxes, or is misclassified and stating the
20 reasons for the protest.

21 ~~(4)~~ (d) That there is an error in the assessment
22 and state the specific alleged error. When this ground
23 is relied upon, it may include but is not limited to
24 listing errors, clerical or mathematical errors, or
25 other errors that result in an error in the assessment.

26 ~~(5)~~ (e) That there is fraud in the assessment
27 which shall be specifically stated.

28 (2) For even-numbered assessment years, when the
29 property has not been reassessed in such even-numbered
30 assessment year, that there has been a decrease in the
31 value of the property from the previous reassessment
32 year. When this ground is relied upon, the decrease in
33 value shall be shown by comparing the market value of
34 the property as of January 1 of the current assessment
35 year and the actual value of the property for the
36 previous reassessment year. Such protest shall be
37 in the same manner as described in this section and
38 shall be reviewed by the local board of review pursuant
39 to section 441.35, subsection 2, but no reduction or
40 increase shall be made for prior years.

41 b. In addition to the above, the property owner
42 may protest annually to the board of review under
43 the provisions of section 441.35, but such protest
44 shall be in the same manner and upon the same terms as
45 heretofore prescribed in this section. The burden of
46 proof for all protests filed under this section shall
47 be as stated in section 441.21, subsection 3, paragraph
48 "b".

49 Sec. _____. Section 441.37A, subsection 1, paragraph
50 b, Code 2013, is amended to read as follows:

1 b. For an appeal to the property assessment appeal
2 board to be valid, written notice must be filed by
3 the party appealing the decision with the secretary
4 of the property assessment appeal board within twenty
5 days after the date the board of review's letter of
6 disposition of the appeal is postmarked to the party
7 making the protest adjournment of the local board of
8 review or May 31, whichever is later. The written
9 notice of appeal shall include a petition setting forth
10 the basis of the appeal and the relief sought. No new
11 grounds in addition to those set out in the protest
12 to the local board of review as provided in section
13 441.37 can be pleaded, but additional evidence to
14 sustain those grounds may be introduced. The assessor
15 shall have the same right to appeal to the assessment
16 appeal board as an individual taxpayer, public body, or
17 other public officer as provided in section 441.42. An
18 appeal to the board is a contested case under chapter
19 17A.

20 Sec. _____. Section 441.37A, subsection 2, paragraph
21 a, Code 2013, is amended to read as follows:

22 a. A party to the appeal may request a hearing or
23 the appeal may proceed without a hearing. If a hearing
24 is requested, the appellant and the local board of
25 review from which the appeal is taken shall be given
26 at least thirty days' written notice by the property
27 assessment appeal board of the date the appeal shall be
28 heard and the local board of review may be present and
29 participate at such hearing. Notice to all affected
30 taxing districts shall be deemed to have been given
31 when written notice is provided to the local board of
32 review. The requirement of thirty days' written notice
33 may be waived by mutual agreement of all parties to
34 the appeal. Failure by the appellant to appear at
35 the property assessment appeal board hearing shall be
36 ~~grounds for~~ result in dismissal of the appeal unless a
37 continuance is granted to the appellant by the board
38 following a showing of good cause for the appellant's
39 failure to appear. If an appeal is dismissed for
40 failure to appear, the property assessment appeal board
41 shall have no jurisdiction to consider any subsequent
42 appeal on the appellant's protest.

43 Sec. _____. Section 441.37A, subsection 3, paragraph
44 a, Code 2013, is amended to read as follows:

45 a. The board member considering the appeal shall
46 determine anew all questions arising before the local
47 board of review which relate to the liability of
48 the property to assessment or the amount thereof.
49 All of the evidence shall be considered and there
50 shall be no presumption as to the correctness of the

1 valuation of assessment appealed from. The burden
2 of proof for all appeals before the board shall be
3 as stated in section 441.21, subsection 3, paragraph
4 "b". The property assessment appeal board shall make a
5 decision in each appeal filed with the board. If the
6 appeal is considered by less than a majority of the
7 board, the determination made by that member shall be
8 forwarded to the full board for approval, rejection, or
9 modification. If the initial determination is rejected
10 by the board, it shall be returned for reconsideration
11 to the board member making the initial determination.
12 Any deliberation of the board regarding an initial
13 determination shall be confidential.

14 Sec. _____. REPEAL. 2005 Iowa Acts, chapter 150,
15 section 134, is repealed.

16 Sec. _____. EFFECTIVE UPON ENACTMENT. This division
17 of this Act, being deemed of immediate importance,
18 takes effect upon enactment.

19 Sec. _____. APPLICABILITY. The following provisions
20 of this division of this Act apply to assessment years
21 beginning on or after January 1, 2014:

22 1. The section of this division of this Act
23 amending section 441.37.

24 2. The section of this division of this Act
25 amending section 441.35.>

26 2. Page 19, line 8, after <property,> by inserting
27 <modifying provisions relating to the protest and
28 appeal of property assessments,>

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